

ACCOUNTING PROCEDURE

TOPIC: Section 2--Cash and Cash Equivalents 6.0	EFFECTIVE DATE: 6/4/85
TITLE: Depository Funds and Petty Cash Reports	REVISION DATE: 7/18/03
AUTHORIZED BY: Cheryl Thompson, Deputy Director	PAGE 1 OF 18

BACKGROUND

The Bureau of Fiscal Services is responsible for monitoring the petty cash, contingency, and other types of depository funds.

In order to secure the necessary information for reporting to the Department of Administration (DOA) and to assist the department in monitoring these funds, four report formats were developed:

- Petty Cash Report (DMT-13)
- Summary of Depository Funds Annual Report (DMT-15)
- Account Disclosure Report (DMT-460)
- Client Accounts Balance Report (DMT-459)

PROCEDURE

See attached instructions for the completion of the above-referenced reports. All forms are now in Excel format. Please complete and return each form and email Reports to Jeff Reiter reiteja@dhfs.state.wi.us, by July 15 of each year. DOA considers forwarding reports via email by Certifying Manager with explicit text as an approved signature.

All Contingent Fund's and Petty Cash Fund's Book Balance should equal the DOA Authorized Amount. Any variation must be substantiated in detail separately. For further discussion on proper Contingent fund policy refer to **Section 11--Institution Accounting 1.0** (Procedures for Contingent Accounts).

The following Table Represents the Authorized Contingent and Petty Cash Levels as of June 30, 2002

	Contingent	Petty Cash
Northern WI Center	\$15,500.00	\$ 300.00
Central WI Center	\$ 2,950.00	\$ 75.00
Mendota Mental Health	\$ 3,000.00	\$2,000.00
Southern WI Center	\$10,000.00	-0-
Winnebago Mental Health Inst.	\$17,500.00	\$1,500.00

To download any of the forms click on the title/form number.

Petty Cash Report (DMT-13)

Only petty cash funds approved through the Department of Administration should be shown on this report. All other funds should be detailed on the Account Disclosure Report (DMT-460) and included in the DMT Summary of Depository Funds Annual Report.

Account Disclosure Report (DMT-460)

Each institution must complete a DMT-460 for each individual fund by each separate and distinct account type. This questionnaire, and reconciliation of the account is necessary for the "State of Wisconsin Comprehensive Annual Financial Report" (CAFR).

Summary of Depository Funds Annual Report (DMT-15)

All institutions must submit a Summary of Depository Funds Annual Report (DMT-15).

Client Account Balance Report (DMT-459)

This report details the additions and deductions related to client accounts. This information is used for the State of Wisconsin Comprehensive Annual Financial Report (CAFR).

ATTACHMENTS

1. Petty Cash Fund Annual Report (DMT-13)
2. Instructions for Petty Cash Fund Report (2 pages)
3. Summary of Depository Funds Annual Report (DMT-15)
4. Instructions Summary of Depository Funds Annual Report (3 pages)
5. Account Disclosure Report (DMT-460) (2 pages)
6. Instructions for Account Disclosure Report (4 pages)
7. Client Accounts Balance Report (DMT-459)
8. Instructions for Client Accounts Balance Report (2 pages)

REFERENCES

DHFS APP **Section 11-Institution Accounting 1.0** (Procedures for Contingent Accounts)

CONTACTS

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Cheryl Thompson, Deputy Director
Bureau of Fiscal Services
(608) 266-2019

STATE OF WISCONSIN
Cash and Cash Equivalents 6.0

June 30, 1

LOCATION OF PETTY CASH

Entity / Division	
Bank Name (If Applicable)	
Account Number	
Report Prepared By	
Telephone Number	

Amount

Cash on Hand	\$ -
Cash in Bank	\$ -
Paid Receipts and Reimbursement Vouchers In Process List individually	
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
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	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
Other - Specify Below	
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
Cash & Cash Items Total	\$ -
DOA Authorized Petty Cash Level	\$ -

BALANCED

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INSTRUCTIONS FOR PETTY CASH FUND REPORT (DMT-13)

The June 30 Petty Cash Fund Report is due July 15 of every year and covers all petty cash. Only one report is required each year. The purpose of the report is to obtain status of all authorized Petty Cash Funds and to report results of financial activity to the Department of Administration.

In Row;

- | | |
|-------------------------------|---|
| 6. Fiscal Year Ending June 30 | Enter appropriate year. |
| 9. Entity/Division | Enter the name of the Division and or the Entity. |
| 10. Bank Name(If Applicable) | If applicable, the Bank Name of the petty cash. |
| 11. Bank Account | If Applicable the Bank Account Number for the petty cash |
| 12. Report Prepared by: | Name of the person completing this form |
| 13. Phone Number | The direct telephone number or telephone number with extension of the person preparing this form. |

Cash & Cash Items

- | | |
|--|--|
| 15. Cash on Hand | Enter the actual cash on hand as of June 30 |
| 16. Cash in Bank | Enter the bank statement balance as of June 30, if applicable. |
| 17. Paid Receipts or Reimbursement Vouchers in Process List Separately in rows 18-40 | Enter the total amount of all Paid Receipts or Reimbursement Vouchers in process as of June 30. Complete in detail listing documents, numbers and amounts, which will reimburse the Petty Cash Fund. |
| 41. Other: Specify Below Rows 42-45 | Enter any other item included in Petty Cash. Explain in detail listing documents, numbers and amounts, which will reimburse the Petty Cash Fund. |
| 46. Cash And Cash Items | This is a calculated sum field of the above lines. This line must agree to the DOA Authorized Petty Cash Level row 47 of this form. The value in this line will be equal to DMT-15 row 17 "Petty Cash (DMT 13)". |
| 47. DOA Authorized Petty Cash Level | This line must agree to Cash and Cash Items Total; row 46 of this form. The value in this line will be equal to DMT -15 line 44 Petty Cash (DMT 13). |

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48. Balanced

INFORMATIONAL: Based on the rows 46 & 47 this will inform you whether or not the worksheet is balanced to the authorized amount indicated based on the balance you reported in row 47

DEPARTMENT OF HEALTH AND FAMILY SERVICES
Division of Management And Technology
DMT-15 (Rev. 03/03)

STATE OF WISCONSIN
Cash and Cash Equivalents 6.0

SUMMARY OF DEPOSITORY FUNDS ANNUAL REPORT

For Fiscal Year Ending

June 30, _____

ORGANIZATION RESPONSIBLE FOR FUNDS

Division	
Entity Name	
Address	
City	
Report Prepared By	
Telephone Number	
Date Prepared	

FUNDS CASH AND OR BANK BALANCES	No. of Accounts	Amount
Petty Cash (DMT-13)		\$ -
Contingent Funds		\$ -
Client / Inmate / Resident Funds		\$ -
Canteen Funds		\$ -
Sales Tax Payable Fund		\$ -
State Collections Holding Fund		\$ -
Safety Glass Holding Fund		\$ -
Indigent Receivable Fund		\$ -
Other - Specify		
		\$ -
		\$ -
		\$ -
		\$ -
		\$ -

Other Reconciling Items All Funds Combined except Petty Cash

Outstanding Checks	\$ -
Deposits In Transit	\$ -
Interest	\$ -
Vouchers in Process	\$ -
Other - Specify	
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
All Funds Reconciled Balance	\$ -

BOOK BALANCES	Amount
Petty Cash (DMT-13)	\$ -
Authorized Contingent Funds	\$ -
Client / Inmate / Resident Funds	\$ -
Canteen Fund	\$ -
Sales Tax Payable Fund	\$ -
State Collections Holding Fund	\$ -
Safety Glass Holding Fund	\$ -
Indigent Receivable Fund	\$ -
Other - Specify	
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
Book Balance Total	\$ -

Reconciled Must Equal Book

CERTIFIED CORRECT BY

Name	
Title	
Telephone Number	
Date	

Each individual account must be supported with DMT-460 except Petty Cash which is supported with DMT-13

ATTACHMENT 4 (Page 1 of 3)

INSTRUCTIONS FOR DEPOSITORY FUNDS REPORT (DMT-15)

All organizations that have contingent funds and other depository funds must complete and submit the DMT-15 report.

Organizational Information

- | | |
|------------------------|---|
| 6. Fiscal Year Ending | Appropriate year of this report |
| 9. Division | Enter the Division's name responsible. |
| 10. Entity Name | Enter the Entity's Operating Name |
| 11. Address | Physical street address of the Entity's location |
| 12. City | City of the Entity's Physical location |
| 13. Report Prepared By | The Name of the person completing this form |
| 14. Phone Number | The direct telephone number or telephone number with extension of the person preparing this form. |
| 15. Date Prepared | The date this form was completed. |

Funds Cash and or Bank Balances

- | | |
|----------------------------------|---|
| 17. Petty Cash (DMT 13) | Amount from row 46 on DMT -13 CASH & CASH ITEMS TOTAL |
| 18. Contingent Funds | Enter the amount from DMT-460 rows 42+43 for all Contingent funds. Do not Include any Special Consideration accounts. |
| 19. Client/Inmate/Resident Funds | Enter the amount from DMT-460 rows 42+43 for all Client/Inmate/Resident Funds. Do not Include any Special Consideration accounts. |
| 20. Canteen Funds | Enter the amount from DMT-460 rows 42+43 for all Canteen Funds. Do not Include any Special Consideration accounts. |
| 21. Sales Tax Payable Account | Enter the amount from DMT-460 rows 42+43 for all Sales Tax Payable accounts. |
| 22. State Collections Account | Enter the amount from DMT-460 rows 42+43 for all State Collections Accounts. |
| 23. Safety Glass Holding Account | Enter the amount from DMT-460 rows 42+43 for all Safety Glass Holding Accounts |

ATTACHMENT 4 (Page 2 of 3)

- | | |
|---------------------------------|--|
| 24. Indigent Receivable Account | Enter the amount from DMT-460 rows 42+43 for all Indigent Receivables Accounts. |
| 25. Other (Specify)rows 26-30 | Enter the amount from DMT-460 rows 42+43 for fund or special consideration account type listed as other. |

Other Reconciling Items All Funds except Petty Cash

- | | |
|----------------------------------|---|
| 32. Outstanding Checks | Enter the amount from DMT-460 row 44 for all funds and accounts. |
| 33. Deposits in Transit | Enter the amount from DMT-460 row 45 for all funds and accounts. |
| 34. Interest | Enter the amount from DMT-460 row 46 for all funds and accounts. |
| 35. Vouchers in Process | Enter the amount from DMT-460 row 47 for all funds and accounts. |
| 36. Other: (Specify)rows 37-41 | Enter and Specify itemize the amount of other reconciling items listed in rows 48-52 of the DMT-460 |
| 42. All Funds Reconciled Balance | A Calculated field that sums above rows. It is the sum of all DMT-460 row 53 and DMT-13 Row 46 |

Book Balances

- | | |
|----------------------------------|--|
| 44. Petty Cash (DMT-13) | Enter the DOA Authorized Amount row 47 from DMT-13 |
| 45. Contingent Funds | Enter the amount from DMT-460 rows 54 for all Contingent funds. Do not Include any Special Consideration accounts. |
| 46. Client/Inmate/Resident Funds | Enter the amount from DMT-460 rows 54 for all Client/Inmate/Resident Funds. Do not Include any Special Consideration accounts. |
| 47. Canteen Fund | Enter the amount from DMT-460 rows 54 for all Canteen Funds. Do not Include any Special Consideration accounts. |
| 48. Sales Tax Payable | Enter the amount from DMT-460 rows 54 for all Sales Tax Payable accounts. |
| 49. State Collection Holding | Enter the amount from DMT-460 rows 54 for all State Collection Holding accounts. |
| 50. Safety Glass Holding | Enter the amount from DMT-460 rows 54 for all Safety Glass Holding accounts. |

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51. Indigent Receivables Enter the amount from DMT-460 rows 54 for all Indigent Receivables Holding accounts.
52. Other: (Specify)rows 53-56 Enter and Specify the amount of row 54 of the DMT-460. For funds you have classified as other in fund Type on the DMT-460 row 21 and 22
57. Book Balance A Calculated field that sums above rows. It is the sum of all DMT-460 row 54 and DMT-13 row 47. If this account has an Authorized Amount, you must use the Authorized Amount as Book Balance & Reconcile to the Authorized Amount.
58. Reconciled Must Equal INFORMATIONAL, Calculates if row 57 and 42 equal.
- Certified Correct By:**
60. Name: The name of the person certifying the fund.
This person will email this form to the BFS contact. With the note of "I certify these reports of accuracy and completeness."
61. Title Title of the above person
62. Phone Number The direct telephone number or telephone number and extension of the person certifying this form.
63. Date Date of the certification

DEPARTMENT OF HEALTH AND FAMILY SERVICES
Division of Management And Technology
DMT-460 (Rev 01/03)

STATE OF WISCONSIN
Cash and Cash Equivalents 6.0
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ACCOUNT DISCLOSURE REPORT

For Fiscal Year Ending

June 30, _____

ORGANIZATION RESPONSIBLE FOR FUNDS

Entity / Division Name

Report Prepared By

Telephone Number

ACCOUNT INFORMATION

Name as it Appears on the Account's Statement

Bank Name

Bank Address

Bank City

Bank Routing Number

Account Number

FUND AND ACCOUNT TYPE

Fund Type

☐ Client

☐ Contingent

Authorized Contingent Amount

☐ Canteen

☐ Other - Specify Below

\$ -

Account Type

☐ Cash on Hand

☐ Savings

☐ Change

☐ Certificate of Deposit

☐ Checking

☐ Other - Specify in Space Below

Special Consideration Accounts

☐ Safety Glass

☐ State Collection

(If Applicable)

☐ Sales Tax Payable

☐ Indigent Receivables

☐ Other - Specify Below

ADDITIONAL CERTIFICATE OF DEPOSIT INFORMATION

Start Date

Maturity Date

Insured By Depository Insurance

☐ Yes

☐ No

Insured Value

\$

-

Insured Valued per

☐ Account

☐ Account Holder at Institution

CD Type

☐ Negotiable

☐ Non-Negotiable

If Collateral is required please supply the following information

City & State where it is kept

Name of Owner

Market Value

\$ -

Collateral Type

☐ Certificate of Deposit

☐ Notes

☐ Bonds

☐ Treasury Bills

☐ Other - Specify

ACCOUNT RECONCILIATION

Balances as of June 30:

Bank Balance	\$ -
Cash on Hand	\$ -
Outstanding Checks	\$ -
Deposits in Transit	\$ -
Interest	\$ -
Vouchers in Process (Itemized on Voucher Listing)	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
Reconciled Balance	\$ -
Book Balance	\$ -
Reconciled Must Equal Book	

Each individual Account and CD must be supported with DMT-460. This form is not to be used for Petty Cash.

Petty Cash is supported with DMT-13

ATTACHMENT 6 (Page 1 of 4)

INSTRUCTIONS FOR CASH DISCLOSURE QUESTIONNAIRE (DMT-460)

The Governmental Accounting Standards Board (GASB) requires certain information relating to deposits with financial institutions, investments, repurchase and reverse repurchase agreements be disclosed in the financial statements. Deposits and investments often represent the largest assets on governmental balance sheets.

Disclosure allows the financial statement user to assess the risk the organization has taken concerning cash deposits and investments.

The disclosure requirements apply to the funds reflected on the Summary of Depository Funds Annual Report (DMT-15).

Each organization should complete the questionnaire and reconciliation for each individual account within a fund type. Account type refers to cash on hand, savings accounts, change, certificates of deposit (CD), checking accounts, or securities (investments), etc. Fund type refers to the Client, Canteen, Contingent funds, etc.

GASB requires us to reconcile the June 30 bank balances to the June 30 book balances for each account. The information provided on this form should be summarized by fund type, on the Summary of Depository Fund Report (DMT-15).

Organization Responsible for Funds

In Row;

- | | |
|-------------------------------|--|
| 6. Fiscal Year Ending June 30 | Enter appropriate year. |
| 9. Entity/Division | Enter the name of the Division and or the Entity name. |
| 10. Report Prepared by: | Name of the person completing this form |
| 11. Phone Number | The direct telephone number or telephone number and extension of the person preparing this form. |

Account Information

- | | |
|---|---|
| 13. Name as it Appears on the Account Statement | Enter the Name of the Account Holder as it appears on the Bank Statement |
| 14. Bank Name | Name of the Bank as it appears on the statement. |
| 15. Bank Address | Physical street address of the bank branch in which the account is established. |
| 16. Bank City | Name of the city the bank branch in which the account is established. |

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17. Bank Routing Number The bank routing number is the first nine digits on the bottom of a check or deposit slip. If you are unsure what the routing number is, please contact the appropriate financial institution.
18. Account Number This is normally listed on the statement. If you are unsure what the account number is, please contact the appropriate financial institution.
- Fund and Account Type**
20. Fund Type Check the appropriate Fund type. If this is a Contingent Account, please enter the DOA Authorized amount for this specific account. Specify if Other.
22. Space provided Use for OTHER Fund specification
23. Account Type Check the appropriate account type. Specify if Other.
25. Space provided Use for OTHER account specification
26. Special Consideration Accounts: If Applicable If the account is Sales Tax Payable, State Collection, Safety Glass, or Other which may include Indigent Receivables, etc, check the appropriate box and specify if Other in row 28.
- Additional Certificate of Deposit information**
30. Start Date/Maturity Date Start Date, first day the CD become effective. The Maturity date is the date the CD becomes full value.
31. Insured By Depository Insurance/Value Is the financial institution the CD is with an insured institution? (e.g. FDIC) If so, enter the account value limits.
32. Insured Valued Per Is the value limits based on the specific CD or the account holder. Please verify with the appropriate financial institution.
33. CD Type Negotiable CD's are securities that normally are sold in \$1 million dollar blocks; these can be traded in a secondary market.
Non-Negotiable CD's are time deposits that are placed by depositors directly with a financial institution, which may be subject to penalties if redeemed before the maturity date. Non negotiable CD's are non-transferable.

ATTACHMENT 6 (Page 3 of 4)

If Collateral is required please supply the following information

- | | |
|-----------------------------------|--|
| 35. City & State where it is kept | The City and State where the collateral is physically located. |
| 36. Name of Owner | Name as it appears on the financial instrument. |
| 37. Market Value | The Market value of the collateral on June 30. Market value is defined as the expected amount a seller will receive for the securities in the open market. |
| 38. Collateral Type | Select and or specify the type of collateral. |

Account Reconciliation

- | | |
|--------------------------|---|
| 42. Bank Balance | The bank statement balance of the account on June 30 th . Use this value as part of the sum total of all "Funds Cash and Or Bank Balances" on the DMT-15 for this fund type. |
| 43. Cash On Hand | The dollar value of the physical cash for this account. Use this value as part of the sum total of all "Funds Cash and Or Bank Balances" on the DMT-15 for this fund type. |
| 44. Outstanding Checks | This is usually a negative number. The value inputted represents the dollar value of checks written against this account and not yet cleared the bank and not yet reducing the bank balance. Use this value as part of the sum total of all "Outstanding Checks" on the DMT-15 row 32 |
| 45. Deposits in Transits | The value enter in this line represents the deposits collected on this account yet have not been posted to the bank balance statement and is NOT reflected in any other line. Use this value as part of the sum total of all "Deposits in Transit" on the DMT-15 row 33 |
| 46. Interest | Dollar value for the interest earned but not reflected in the Bank Balance Statement as of June 30 th and is not part of any other line. Use this value as part of the sum total of all "Interest" on the DMT-15 row 34 |

ATTACHMENT 6 (Page 4 of 4)

47. Vouchers in Process The value represents receipts or expense withdrawal slips, advances etc that has replaced actual cash in the account, and is not part of any other line. Complete the Itemized Listing Worksheet of the form and the total amount will be inputted into this field. Use this value as part of the sum total of all "Vouchers in Process" on the DMT-15 row 35
48. Other Specify rows 49-53 Other reconciling items not reflected in any of the other rows.
53. Reconciled Balance Formulated field. Net of the above lines. This must equal the "Book Balance" row 55. Use this value as part of the sum total of all DMT-460 row 42 and DMT-13 row 46
54. Book Balance Balance of the account on June 30th per the accounting records. This must equal row 54. Use this value as part of the sum total of all for fund type on the DMT-15 "Book Balances"
55. Reconciled Must Equal Book Informational: This line will show the imbalance amount if any between the reconciled and book value. (Rows 53 - 54)

STATE OF WISCONSIN
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June 30, _____

[illegible]

ATTACHMENT 8 (Page 1 of 2)

INSTRUCTIONS FOR CLIENT ACCOUNTS BALANCE REPORT (DMT-459)

Client funds are classified as an Agency Fund for GAAP reporting purposes. An Agency Fund is defined as a fund normally used to account for assets held by a government as an agent for individuals, private organizations, other governments and/or other funds. GAAP requires account additions and deductions to be reported.

This information is not included in the Depository Fund Report (DMT-15). Additions and deductions must be provided for all activity related to client accounts, including general fund bank accounts for social clubs and similar collections.

Additions are equivalent to increases (deposits including interest income) in the bank accounts. Deductions are equivalent to decreases (withdrawals, payments) in the bank accounts. Bank accounts include certificates of deposit, U.S. Savings Bonds, savings accounts, checking accounts, and cash on hand. Refer to your bank statements for this information.

Using the account titles shown on the Depository Funds Annual Report, summarize the additions and deductions for the time period July 1 through June 30. You may exclude non-client accounts (i.e. canteen fund, contingent fund and revenue depository funds). However, you must include the general fund bank accounts related to the various social clubs and similar collections at the agency.

Note: The time period July 1 - June 30 refers to July 1 of current fiscal year through June 30 of the current fiscal year. Do NOT include in the June 30 balance post June 30 activity coded as "June 30" in the financial records, (i.e. July or August activity coded as "June 30" in the financial records).

Row 9 - 11. Organization, Etc	Enter indicated information.
Column 1. Account Number	Enter the account number.
Column 2. Account Name	Enter the name of the account.
Column 3. July 1, 20XX Balance Debit	Enter the account balance at the beginning of the fiscal year. This should match the ending balance on the previous year's report on file with BFS.
Column 4. July 1, 20XX Balance Credit	Enter the account balance at the beginning of the fiscal year. This should match the ending balance on the previous year's report on file with BFS.
Column 5. Addition	Enter the deposits made during the current fiscal year (July 1 - June 30), including interest income. Important, read the NOTE above.

ATTACHMENT 8 (Page 2 of 2)

Column 6. Deduction	Enter the deductions made during the current fiscal year (July 1 - June 30), including withdrawals and payments. Important, read the NOTE above.
Column 7. June 30, 20XX Balance Debit	<p>If the sum of columns 3+5-6 equals a positive (debit) number, enter the result here. Or if the sum of columns 4+5-6 equals a positive (debit) number, enter the result here.</p> <p>Note: The information in column 7 should agree with the "Book and Trust Liability Balances" on the Depository Funds Annual Report that are applicable to the client funds.</p>
Column 8. June 30, 20XX Balance Credit	<p>If the sum of columns 4+5-6 equals a negative (credit) number, enter the result here. Or if the sum of the columns 3+5-6 equals a negative (credit) number, enter the result here.</p> <p>Note: The information in column 8 should agree with the "Book and Trust Liability Balances" on the Depository Funds Annual Report that are applicable to the client funds.</p>